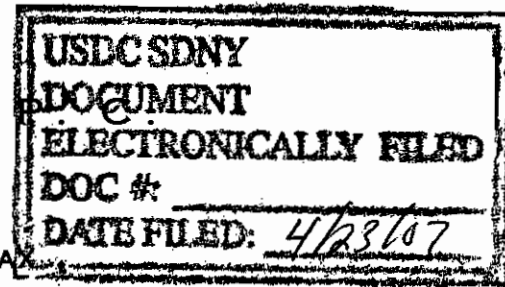


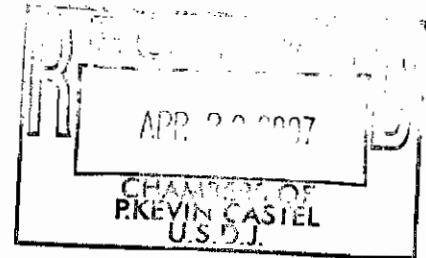
MEMO ENDORSED

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April 18, 2007

Honorable P. Kevin Castel
United States District Judge
United States District Court
Southern District of New York
500 Pearl Street, Room 2260
New York, NY 10007-1312



RE: Bernard Katz, Creditor Trustee of Metiom, Inc. v. ePlus, inc. (In re Metiom, Inc.)
Adv. Pro. No. 05-01110 (RDD), District Court Case No. 05 Civ. 2490 (PKC)

Dear Judge Castel,

I represent the defendants in the captioned case which was pending before you on our Motion to Withdraw the Reference ("the Motion"). You endorsed an order deeming the Motion withdrawn because of the parties' pending mediation, most recently giving us an additional 60 days to refile to April 21, 2007. It is clear that the mediation will not be completed by April 21, 2007. Accordingly, we would request that you grant the movant an additional 60 days, to June 21, 2007 including the weekend holiday, to refile the Motion. I am authorized to state that the Creditor Trustee consents to this letter.

OK

Very truly yours,

Michael E. Geltner, Esq.

CC: Schuyler Carroll
Jeffrey Vanacore
Erica Stoecker

Application granted. SO ORDERED. USDC 4-23-07